

## Expense Item Help Document

This document provides guidance on the Expenses Item categories available in the grant applications for the TDM Operating Assistance and Mobility Programs grant programs.

**NOTE:** Not every expense item category is listed below. Only the most commonly used expense item categories are shown.

Please contact a DRPT Program Manager with questions and if an expense is not covered by one of the categories below.

EXPENSE ITEM	DESCRIPTION, ALLOWABLE CHARGES & WHAT TO INCLUDE IN SUPPLEMENTAL APPLICATION
Salaries and Wages	<p>Covers the salaries and wages of staff, (full-time and part-time) to be charged to the grant.</p> <p>Include the following:</p> <ul style="list-style-type: none"><li>• A list <b>ALL</b> staff names and titles that will be charged to the grant;</li><li>• A description of duties for this program/project; and</li><li>• The percentage of total salaries and wages of each staff charged to this grant. Total hours may also be used in conjunction with a percentage.</li></ul> <p><b>Use Temporary Personnel expense item category for temporary staff.</b></p>
Fringe Benefits	<p>Covers fringe benefits of the staff charged to the grant.</p> <p>Include a detail of all fringe benefits covered. For example:</p> <ul style="list-style-type: none"><li>• Health insurance;</li><li>• Dental insurance;</li><li>• Vacation leave; and</li><li>• Sick leave, etc.</li></ul>
Education & Training	<p>Covers cost of registration or fees for training.</p> <p>Include the following:</p> <ul style="list-style-type: none"><li>• A list of the name, purpose and location of each education and training session;</li><li>• Include an estimated cost of registration for each session; and</li><li>• List the names of staff planning to attend each session.</li></ul> <p><b>Please note this is for primary grant program employees only! DO NOT include costs of travel and lodging.</b></p>
Supplies & Materials (Other)	<p>Covers general office supplies.</p> <p>Provide a brief description of projected supplies.</p> <p><b>This expense item is NOT for equipment.</b></p>

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<b>Travel</b>	<p>Covers travel expenses associated with meetings, events, fairs, promotions, training and conferences. Include cost estimates and descriptions for the following:</p> <ul style="list-style-type: none"> <li>• Mileage</li> <li>• Per diem</li> <li>• Lodging</li> <li>• Airfare and passenger rail</li> <li>• Ground transportation</li> <li>• Parking</li> </ul> <p><b>Please note this is for primary grant program employees only! DO NOT include cost of registration fees.</b></p> <p><b>NOTE: All State travel regulations must be followed. A travel pre-check with a DRPT Program Manager is recommended before incurring costs for overnight travel and conferences, prior to incurring those costs.</b></p>
<b>Communication Services</b>	<p>Covers telephone and postage expenses necessary for the program.</p> <p>Telephone expenses are limited to service fees, <b>NOT</b> the purchase or rental of equipment.</p>
<b>Printing &amp; Reproduction</b>	<p>Covers printing and copying costs.</p> <p>List all of the items cost and quantities for any materials that will be printed or reproduced. For example; brochures, flyers, etc.</p> <p><b>Printing and reproduction of bus and transit schedules are NOT eligible.</b></p>
<b>Advertising &amp; Promotion Media</b>	<p>Covers the costs of paid advertising, media buy and promotions.</p> <p>List the name of each publication, media and sponsorship, and the corresponding expense separately.</p> <p>Use the Professional Services expense item category for expenses associated with the design of advertising and marketing, if an outside firm is used.</p>
<b>Dues &amp; Subscriptions</b>	<p>Covers membership dues for relevant associations and chambers of commerce, and subscription fees for Commuter Connections ridematching system or similar subscription. <i>(Approved association memberships are Association for Commuter Transportation, Virginia Transit Association, and Chambers of Commerce.)</i></p> <p><b>List each membership and subscription with cost in the Supplemental Application.</b></p>
<b>Indirect Costs</b>	<p>Covers the approved indirect costs associated with implementing the grant program.</p>

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<b>Indirect Costs (continued)</b>	<p>Describe what is covered in this cost, the rate used and how that rate is applied.</p> <p>Attach to the application an approval letter from a qualifying entity that approves the indirect cost rate and the applying agency's cost allocation plan.</p>
<b>Professional Services</b>	<p>Covers the costs of contracted services for the development of marketing materials, program operations, etc.</p> <p>List the company name, staff names and titles and describe the work they will perform. If company name and their staff names are not known at the time of the application, just list the purpose for hiring an outside firm and the work that firm will perform.</p> <p><b>Include only the contractor's staff time expenses. All other contractor expenses should be listed in other expense item category.</b></p>
<b>Guaranteed/Emergency Ride Trips</b>	<p>Cost of GRH/ERH trips provided.</p> <p><b>DO NOT include marketing or expenses other than the cost of the trips.</b></p>
<b>Promotional Items</b>	<p>Covers the cost of promotional items.</p> <p>List the items to be purchased and the estimated unit cost. Include an explanation of how, when, and for what purpose or event they will be used.</p> <p><b>Per unit cost can not surpass \$5 and cannot be more than 5% of total program expenses, minus salaries and wages, fringe benefits, and indirect costs.</b></p>
<b>Vanpool Subsidies/Stipends/Incentives</b>	<p>Covers the cost of incentives and financial assistance to help start a vanpool, keep a vanpool that has lost riders operating, attract new riders, or provide a stipend in return for NTD data.</p> <p>List each incentive, the per unit cost and total cost.</p> <p>In the Marketing and Incentives sections of the Supplemental Application, provide details of how the incentives will be marketed, implemented, distributed, etc.</p>
<b>Incentives for Transit</b>	<p>Covers the cost of incentives to attract new transit riders.</p> <p>List each incentive, the per unit cost and total cost.</p> <p>In the Marketing and Incentives sections of the Supplemental Application, provide details of how the incentives will be marketed, implemented, distributed, etc.</p>

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<b>Incentives for Carpool</b>	<p>Covers the cost of incentives to form new carpools and attract new carpoolers.</p> <p>List each incentive, the per unit cost and total cost.</p> <p>In the Marketing and Incentives sections of the Supplemental Application, provide details of how the incentives will be marketed, implemented, distributed, etc.</p>
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